App F IX 4

Previous References

1944 Mysore Capital — Mul File No 109-44 Serial Nos 9,10

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos 2

Part B for October 44

SUBJECT

Bye-laws of the Nanjungud Town Mulz

The DC Mysore
Comptroller
L 35'86-7 dated 19 10 44
Approves

24/11

(6) J 6217 3

Letter No D3-C 1717/1943-44 dt 24.3.44 from the Dy Secretary to the Govt replying to the query raised in para 6 above for perusal with reference to para 3 supra enclosing a copy of the existing bye-laws regarding taxation in the Nanjangud Town municipality. Under the rules proposed are in supersession of the existing bye-laws on the subject

27/5 For perusal of the draft rules framed by the Nanjangud Town Municipal Council under section 3 supra

Asst Legy. Legislative Secretary 3/8/44

8 There are 2 sets of rules in the file for levying taxation which are to be superseded

Asst Secy Legislative Secretary 7/8/44

9 The rules to be scrutinized are flapped in J 41 7/8

Asst Legy Legislative Secretary 7/8/44

10 These Rules may be stated to be in supersession of existing Rules

11 Schedules are not annexed to the Rules and it is not therefore possible to say if they are within the scope of the Act

L 8753 03232 44 57 9

Rolles certaines anguises

Ses A

Letter No D3-C 1717/1963-64 dt 24.3.64 from the Dy Secretary Dept replying to the query raised from this Dept for perusal with Reference to para 3 supra regarding a copy of the existing bye-laws regarding transfer in the Management Memorandum of Works. The rules proposed are in supersession of the existing bye-laws on the subject

21/5 For perusal of approval of the draft rules framed by the Management Committee are in order - vide para 3 supra

Asst Legal Adviser / 3/5/64

8 There are 2 sets of rules i.e. the rules for Kendriya Vidyalaya which are the rules regarding imposition of

Asst Legal Adviser / 7/5/64

9 The rules & the amendments are typed in

7/8

Asst Legal Adviser / 7/5/64

10 These Rules may be styled as the Kendriya Vidyalaya Rules

11 Schedules are not annexed to the Rules and it is not known precisely as to why they are made. The scope of the Act

Rule 5 is not clearly worded and may have to be revised

12 The Rules are shown in red and may be approved

DD 10 8 44

Law Secy)

13 Asst Secy Legislative)

Ans 10 8 44 DD 10 8 44

14 Subscheduled draft go approving draft approval

15 Necessary Corrections have been made in the draft rules (Flag W)

16 The draft for may be approved

Law Secy 11/8/44

17 Send with Legislative with the Schedule for Secondary

Ans 7-9-44

18 vide flag R for the Secondary Asst Secy Legislative Secy) for 7/9/44

19 The draft rules may be approved

DD 11/9/44

Law Secy)

Ans 12/9/44

20 The draft for is approved

Law Secy) Ravi 12/9/44

May be approved

Ans 10/10/44

Ans 12-9-44

Ans 9 10 44

Ans 10 10 44

SECY 1957 GOVT OF MYSORE

SECY LAW DEPT 2883 GOVT OF MYSORE

SECY LAW DEPT 2895 GOVT OF MYSORE

OFFICE OF THE MINISTER FOR L S G & P H Date 13 9 44 N 2026

6217/L 5

Rly/L 35867 9-12-10 Ley

Approved

B

16/11

(a) if he has owned or been in charge of the vehicle or the animal for not more than thirty days in the half year,

(b) if the vehicle has been under repair or standing at a carriage maker's or cycle dealers during the whole of the half year,

(c) if the animal has been during the whole of the half year in any institution for the reception of infirm or diseased animal or if the animal certified by a Veterinary Surgeon to have been unfit for use, has not been used during the half year

Provided that due notice in writing shall have been given to the Municipality of the vehicle or the animal having been disposed of or having ceased to be used

9 When a person has owned or had charge of two or more vehicles or two or more animals of the same description each at different periods in one half year, he shall be deemed to have owned or had charge of one vehicle or one animal only, as the case may be, for the aggregate number of days in the said two or more periods

10 If a half year's tax has been levied in respect of a vehicle or animal, no further tax for the same half year shall be leviable in respect of the said vehicle or animal, if it changes hands during the currency of the said half year

11 When any premises shall have changed hands, the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises

12 In the event of the death of any person whose name shall have been entered as owner in the assessment list, the person to whome the title of the deceased shall be transfered as heir or otherwise, shall give notice of such transfer to the President or the Chief Officer, who on being satisfied of his title shall enter the name of such transferee as owner in the assessment list In case of two or more persons prefering rival claims to the same properties, the President or the Chief Officer empowered in this behalf may either pass a decision himself or refer the question for the decision of a Committee who may recognize any claimant or refer the claimants to a civil court as

TAXATION.

GENERAL RULES REGARDING ASSESSMENT, COLLECTION, REMISSION and REFUND OF TAXES, framed by the Municipality under Section 4 6 (h) (x), 61 & 62 of the Town Municipal Act 1933 ~~61 (i), (ii), (iii), (iv), (v), (vi), (ix), (x) and (xii)~~ (Sanctioned by Govt in Lr No - dated - 1933)

1 The Municipality shall levy the taxes and recognize the exemptions specified in schedule A hereto annexed The taxes shall be payable on the dates indicated against them, respectively in column 6 of the schedule.

2 The taxes and imposts by the Municipal Council or any of them, may be collected by the Municipality either departmentally by their own agency or otherwise, as may from time to time seem expedient to them, but octroi duty shall be collected departmentally only

3 Subject to the sanction of the Municipal Council remission may be made to any extent by the Municipality on the recommendation of the President, Chief Officer and any other officer so authorised by the President in this behalf, in cases in which they are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man

4 No claim for refund of any sum paid to the Municipality on account of any tax other than octroi shall be entertained unless application therefor is made in writing within 90 days after the expiry of the year to which the claim relates

(a) Octroi refunds shall be regulated by by-laws framed separately under Section 43 (i) (k) of the Town Municipal Act of 1933

5 No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund duly authorised In such notice the period within which the refund must be demanded shall be always stated

6 Every order for payment of a refund shall be written on a bill in the form given in schedule B and signed by the Chief Officer, or other Officer authorised by the President

7 Where the tax due in respect of any vehicle or animal has been paid for any half year, the owner or person in charge thereof shall be entitled to a refund of the sum paid

as they think fit If at any time after a decision by such officer or the Committee as the case may be, any person produces a probate, letters of administration, a decree or other order of court declaring such person as heir of the deceased, the name of such person as owner shall be substituted in the assessment list for any other name that may have been entered

13 Where any property is sub-devided and on application being made to the Municipality intimating such sub-division, the Municipality shall, unless they see any objection to the same, cause each sub-division to be entered in the assessment list as if it were a separate property

14 All bills under section 90 of the Town Municipal Act of 1933 shall be prepared from the assessment list and from information obtained by process in accordance with bye-laws and shall be issued under the signature of the Chief Officer

15 The Chief Officer is hereby appointed to dispose of objections to Municipal bills under Section 91 (1) Below each petition of objection, he shall record his decision with reasons in writing and submit the same without delay to the President for his approval or other orders

16 For every notice of demand issued under sub section (3) of section 90 of the Act, fees shall be levied at the following rates -

A fee of one anna if the amount due is less than Rs 5/-

A fee of two annas if the amount due is not less than Rs 5/- but less than Rs 10/-

A fee of 4 As if the amount due is not less than Rs 10/- but less than Rs 50/-

A fee of 6 As if the amount due is not less than Rs 50/- but less than Rs 100/-

A fee of 8 As if the amount due is Rs 100/- and over

17 For every distraint made under sub section 5 of Section 91 of the Act, fees shall be levied at the following rates -

A fee of 4 As if the amount distrained for is less than Rs5/-

A fee of 6 As if the amount distrained for is not less than Rs 5/-, but less than Rs 10/-

A fee of 8 As if the amount distrained for is not less than Rs 10/-, but less than Rs 25/-

A fee of Re 1/- if the amount distrained for is not less than Rs 25/-, but less than Rs 50/-

A fee of Rs 2/- if the amount distrained for is not less than Rs 50/-, but less than Rs 75/-

A fee of Rs 3/- if the amount distrained for is not less than Rs 75/-, but less than Rs 100/-

A fee of Rs 5/- if the amount distrained for is Rs 100/- and over

Where peons are kept in charge of property distrained, an additional fee of 4 As per peon for each day shall be levied

18 Rates as per accompanying statement shall be charged for maintaining live stock distrained under sub section 5 of Sec 91 of the Act, namely -

Sl No	Description of live stock	Cost for the supply of fodder for each head of live stock per day or fraction of a day (including watering also)
		Rs As p
1	Elephant	3-0-0
2	Camel	1-0-0
3	Buffallo	0-4-0
4	-do- calf	0-2-0
5	Bullock or cow	0-4-0
6	Heifer or calf	0-1-0
7	Sheep or goat	0-1-0
8	Kid	0-1-0
9	Horse	0-4-0
10	Foal	0-2-0
11	Donkey, Ass (either young or grown)	0-2-0
12	Pig	0-1-0
13	Birds of all kinds	0-1-0

Provided that no rate shall be charged where the owner of any such live stock pays the full amount of the Municipal dues and receives back such live-stock within three hours from the time of their seizure

19 Subject to the sanction of the Municipal Council arrears of taxes may be written off as irrecoverable if, after they have been outstanding for at least a year, in the case of sums

less than Rs 5/- and three years in other cases, the President is satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process

20 The Chief Officer may remit the whole or any part of any fee chargeable for distress -

(a) if the property distrained is found to be devoted to religious or charitable purposes

(b) if the person from whom any such fee is leviable is too poor to pay

(c) if a warrant has been issued against a wrong person

(d) if a bill presented is found to have been presented by mistake

(e) if the defaulter satisfies the Chief Officer that his fault was due to some accident or mistake.

(Sd) K Viswesvara Gowda
[redacted],
PRESIDENT,
Town Municipal Council,
Nanjangud

President

NANJANGUD TOWN MUNICIPALITY

Resolved under Section 59, Mysore Municipal Regulation that the following taxes be levied -

I Tax on houses and buildings -At Re 0-8-0 per Rs 100 or fraction thereof of the market value up to Rs 2,000 and Re 0-4-0, for every Rs 100 or fraction thereof in excess of Rs 2,000.

II Tax on lands including vacant sites At eight annas for every 150 square yards or fraction thereof

III Tax on vehicles kept for use within Municipal limits -At the following rates -

		Rs	a	p
1	Double bullock cart	2	0	0
2	Single bullock cart	1	0	0
3	Springed or wheeled vehicles drawn by one or more horses	2	0	0
4	Bycycle or Tricycle	1	0	0
5	Any other springed vehicle	4	0	0

IV Octroi -On the following articles and at following rates -

1	Cocoanuts, fresh, per 100	0	8	4
2	Cocoanuts, dry, maund	0	8	0
3	Betel-leaves 100	0	0	1
4	Jaggory, per maund	0	1	3
5	Kerosine oil, per tin	0	2	0
6	Tobacco, local maund	1	0	0
7	Piece goods ad valorem for Rs 100 (3 pies per rupee)	1	9	0

V Shop Tax as per rates below -

		Rs	Rs	Rs	Rs	Rs	Rs	Rs	P.
1	Bandi	20	15	10	7				
2	Other shops	15	10	8	6	4	2	1	½ per year
3	Piece goods shops	15	12	10	8	6	4		
4	Mills oil	8	4						
5	Other mills	10	8	6	4				

Resolved that the following Rules is adopted under Section 40 (1)

RULES

1 Taxes and exemptions --The Municipal Council shall levy the taxes and recognize the exemption specified in Schedule A hereto annexed The taxes shall be payable on the dates indicated against them, respectively in column 6 of the Schedule, except Octroi which shall be leviable immediately as prescribed in the bye-laws enacted in that behalf

2 Collection --The taxes and imposts, imposed by the Municipality or any of them may be collected by the Municipality either departmentally by their own agency or otherwise as may from time to time seem expedient to them But octroi duty shall be collected only departmentally

3 Remissions --Subject to the sanction of the Government, remissions may be made to any extent by the Municipality on the recommendation of the Managing Committee in cases in which the Managing Committee are

satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Regulation

4 Claims for refunds --No claim for refund of any sum paid to the Municipality on account of any tax shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates

5 Refund when not admissible --No sum shall be refunded unless the Person claiming applies for payment within three months of delivery to him of notice of the refund having been duly authorized In such notice the period within which the refund must be demanded shall be always stated

6 Refund of amount paid on account of vehicle tax -- Where the tax due in respect of any vehicle has been paid for any half year the owner or the persons in charge thereof shall be entitled to a proportionate refund of the sum paid --

(a) if he has owned or been in charge of the vehicle for not more than thirty days in the half year,

(b) if the vehicle has been under repair or standing at a carriage maker's or cycle dealer's during the whole of the year

Provided that due notice in writing shall have been given to the Municipality of the vehicle having been disposed of or having ceased to be used

7 Method of calculating liability to tax When a person has owned or had charge of two or more vehicles of the same description each at different periods in one half year he shall be deemed to have owned or had charge of one vehicle only, as the case may be, for the aggregate number of the days in the said two or more periods

8 Vehicles changing hand ---If a half years tax has been levied in respect of a vehicle, no further tax for the same half year shall be leviable in respect of the said vehicle if it changes hands during the currency of the said half year

9 Liability of transferred and transferee to rates and cesses until notice is given ---When any premises shall have changed hands the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises

10 Person liable in case of death --In the event of the death of any person whose name shall have been entered as owner in the assessment list under Section 63 of the Regulation, the persons to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the President, who on being satisfied, shall enter the name of such transferee of title as owner in the assessment list In case of two or more persons preferring rival claims to the same property the President may either pass a decision himself or refer the question for the decision of the Municipal Council who may recognise any claimant or refer claimants to Court as they think fit If at any time after a decision by the Vice-President or Municipal Council as the case may be, any person produces a probate, letters of administration decree or other order of Court declaring such person as heir of the deceased, the name of such person as owner shall be substituted in the assessment list for any other name that may have been entered

11 Entry in assessment list of sub-division --Where any property is sub-divided, an application being made to the Municipality intimating such sub-division to be entered in the assessment list as if it was separate property

12 How bills prepared and issued All bills under Section 82(1) shall be prepared from the assessment lists and from information obtained by process in accordance with bye-laws under Section 48 (1) and shall be issued under the signature of the Vice-President

13 Why to dispose of objection to Municipal Bills ---

(a) The Chairman of Managing Committee is hereby appointed to dispose of objections to Municipal bills under Section 83(1)

(b) Below each petition of objection he shall record his decision with reason in writing and submit the same to the Municipal Council without delay

14 Suspension of process for recovery when notice of vacancy received --- When a notice of vacancy has been received under Section 69 process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed

15 Owner should give notice of re-occupation---When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the Vice-President of the date of subsequent re-occupation and failing this, shall not be entitled to any refund

16 Notice fees --For every notice of demand issued under sub-section (3) of Section 82 of the Regulation, fees shall be levied at the follow rates ---

				Rs
A fee of two annas if the amount due is not more than				10
Do	four annas	do	do	50
Do	eight annas	do	is ore than	50

17 Warrant fees -- For every distraint made under sub-section (4) of Section 83 of the Regulation, fees shall be levied at the following rates

				Rs
A fee of four annas if amount distrained for is less than				10
Do	eight annas	do	do	25
Do	one rupee	do	do	50
Do	one rupee eight annas	do	do	75
Do	rupees two	do	do	100
Do	rupees four	do	is	100 and over

When persons are kept in charge of property distrained, an additional fee of 4 annas per peon for each day shall be levied

18 Maintenance rates ---Rates as per accompanying statement shall be charged for maintaining live-stock distrained under sub-section(4) of Section 83 of the Regulation, namely -

		Rs	a	p
1	Buffalo	0	4	0
2	Buffalo calf	0	2	0
3	Bullock or cow	0	4	0
4	Heifer or calf	0	2	0
5	Sheep or goat	0	1	0
6	Kid	0	1	0
7	Horse	0	4	0
8	Fowl	0	2	0
9	Donkey	0	1	0

Provided that no rates shall be charged where the owner of any such live-stock pays the full amount of the Municipal dues and receives back such live-stock within three hours from the time of their seizure

19 Who may receive payment for Municipality -- The Vice-President is authorized to receive payment of all fees payable to the Municipality for licenses and permissions at any time and place

20 The collecting mutsaddis are authorized to receive payment of all Municipal dues except those mentioned in Rule 19 and octroi and tolls at any time and place

Under Section 46 (J)

21 Where Municipal dues may be written off --Subject to the sanction of Government arrears of taxes may be written off as irrecoverable if, after they have been outstanding for at least a year in the case of sums than Rs 5 and three years in all other cases, the Municipal Council are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any

reasonable time or at any reasonable cost or by any legal process

22 Remission of distress fees --- The Municipal Council may remit the whole or any part of any fees chargeable for distress -

(a) if the property distrained is found to be devoted to religious or charitable purposes

(b) if the person from whom any such fee is leviable is too poor to pay

(c) if the warrant has been issued against a wrong person,

(d) if a bill presented is found to have been presented by mistake,

(e) if the defaulter satisfies the Municipal Council that his fault was due to some accident or mistake

R

Copy

16-3 46 Vice President

Appendix F G—1]

SUBJECT

Section M

File No

Serial No

Diary No of letter replied to

No L8753 /W/R

To

The Dy Registrar Deptt

Sir,

With Reference to your letter No D3c 1717/43-44 dt 27 12 43 ~~Re Sanction~~ ~~Letter~~ Recommending for sanction certain bylaws & rules prepared by Draft ~~Bye-laws~~ for the Nayagaon Municipality, I am directed to enquire whether there are ~~bye-laws~~ Taxation rules in force at present in the ~~Nayagaon~~ Mfg, and, if there ~~are bye-laws in force at present~~ whether ~~proposed~~ new proposed ~~ones~~ are in supersession of the existing ones. The draft rules are returned herewith for ~~reference~~ & return ~~transmission~~ to Govt.

for Secy to Govt

16/—

Date of issue 23/2

Signed by Mr G R Rao

List of enclosures if there are

Copied by

Examined by

WD 04161—GPB—60 000—2 10 41

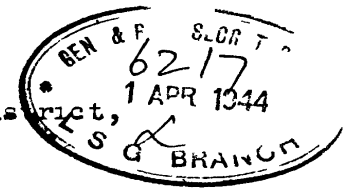
G R S App F VI—G 2]

SUBJECT

OFFICE OF THE DEPUTY COMMISSIONER,
Mysore District,

D3-C 1717/1943-44 Dated, Mysore, the 24th March 1944

109-44-9



From

C.M H RANAJODHA SINGH,Esq , B A ,
Deputy Commissioner, Mysore District,
Mysore

To

C NARAYANASWAMI NAIDU, Esq ,B A ,B L ,
Secretary to Government of Mysore,
Law Dapartment, Bangalore

Sir,

With reference to your letter No L 8753-M1 dated 23-2-1944 enquiring whether there are no taxation rules in force at present in the Nanjangud Town Municipality, I have the honour forward herewith a copy of the existing bye-laws in this behalf and to state that those now proposed, are in supersession of the existing ones

The draft rules received with your letter under advertence are herewith retransmitted as desired

I have the honour to be,
Sir,
Your most obedient servant,

For Deputy Commissioner,
Mysore District

csv

G R S App F VI—G 2]

SUBJECT

Diary No of letter replied to

General and Pevenue Secretariat

( )

the *194*

Date of issue 19-10- 1944

Signed by

May this be—

(i) printed ?

(ii) treated as a Standing Order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the Press ?

(iv) published in the Gazette Kannada Part ?

Section

File No 109-44

Serial No 10

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— Correspondence ending with
No D3-C 1717/1943-44 dy. 24 3 44
from the DC Mysore Dist re-
questing to the
framed by the Nanjangud
Town Municipality under Section 61 of the
Mysore Town Municipalities Act, 1933
as amended from time to time
adding that the necessary pre-
liminaries have been observed
and no objections thereto have
been received
Order No dy 19 10 1944 Rules as
the
orders are approved, in
supersession of the
rules on the subject

Govt
12
for Sec to Govt Law Dept
26/8

T.S
to kindly make a copy of the
matter flagged 'W'

To
The DC Mysore Dist
Comptroller

List of Enclosures

Copied by

Examined by

EK

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

19

R E A D -

Correspondence ending with letter No D3-C 1717/1943-44 dated the 24th March 1944 from the Deputy Commissioner of Mysore District requesting sanction to the draft rules relating to taxation framed by the Nanjangud Town Municipal Council, under Sections 46(4)(i), 61 and 62 of the Mysore Town Municipalities Act, 1933 as amended from time to time and adding that the necessary preliminaries have been observed and that no objections thereto have been received

O R D E R No L 3586-7, Rul 109-44-10

Bangalore, Dated 19th October 1944

The rules as appended to this order are approved, in supersession of the existing rules on the subject

Secretary to Government,
Law Department

To - The Deputy Commissioner, Mysore District, Mysore
" Comptroller to Government of Mysore

Cpg/3

GENERAL RULES REGARDING ASSESSMENT, COLLECTION, REMISSION AND REFUND OF TAXES

(Framed by the Nanjangud Tow Municipality)
Under Sections 46(h),(i), 61 and 62 of the Mysore Town Municipalities Act - 1933

(Sanctioned by Government in Government Order No
dated

1 The Municipality shall leavy the taxes and recognise the exemptions specified in schedule A hereto annexed The taxes shall be payable on the dates indicated against them respectively in column 6 of the schedule

2 The taxes and imposts by the Municipal Council or any of them, may be collected by the Municipality either departmentally by their own agency or otherwise, as may from time to time seem expedient to them, but Octroi duty shall be collected departmentally only

3 Subject to the sanction of the Municipal Council remission may be made to any extent by the Municipality on the recommendation of the President, Chief Officer, and any other officer so authorised by the President in this behalf, in cases in which they are satisfied that the recovery of the amount proposed for remission would entrail undue hardship on a poor man

4 No claim for refund of any sum paid to the Municipality on account of any tax other than Octroi shall be entertained unless application therefor is made in writing within 90 days after the expiry of the year to which the claim relates

5 Octroi refunds shall be regulated by Bye-laws framed separately under Section 48(i)(k) of the Town Municipal Act of 1933

6 No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of mx the notice of the refund duly authorised In such notice the period within which the refund must be demanded shall oe always stated

7 Every order for payment of a refund shall be written on a bill in the form given in schedule B and signed by the Chief Officer, or other officer authorised by the President

8 Where the tax due in respect of any vehicle or animal has been paid for any half-year, the owner or person in charge thereof

shall be entitled to a refund of the sum paid

(a) if he has owned or been in charge of the vehicle or the animal for not more than thirty days in the half-year

(b) if the vehicle has been under repair or standing at a carriage maker's or cycle dealers during the whole of the half-year

(c) if the animal has been during the whole of the half-year in any institution for the reception of infirm or disused animal or if the animal certified by a Veterinary Surgeon to have been unfit for use, has not been used during the half-year

Provided that due notice in writing shall have been given to the Municipality of the vehicle or the animal having been disposed of or having ceased to be used

9 When a person has owned or had charge of two or more vehicles or two or more animals of the same description each at different period in one half-year, he shall be deemed to have owned or had charge of one vehicle or one animal only, as the case may be, for the aggregate number of days in the said two or more periods

10 If a half-year's tax has been levied in respect of a vehicle or animal, no further tax for the same half-year shall be leviable in respect of the said vehicle or animal, if it changes hands during the currency of the said half-year

11 When any premises shall have changed hands, the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises

12 In the event of the death of any person whose name shall have been entered as owner in the assessment list, the person to whom the title of the deceased shall be transferred as heir or otherwise, shall give notice of such transfer to the President or the Chief Officer, who on being satisfied of his title shall enter the name of such transferee as owner in the assessment list In case of two or more persons prefering rival claims to the same properties, the President or the Chief Officer empowered in this behalf may either pass a decision himself or refer the question for the decision of a Committee who may recognise any claimant or refer the claimants to a Civil Court as

as they shall fit. If at any time after a decision by such officer or the Committee as the case may be, any person produces a probate, letters of administration, a decree or other order of court declaring such person as heir of the deceased, the name of such person as owner shall be substituted in the assessment list for any other name that may have been entered.

13 Where any property is sub-divided and on application being made to the Municipality intimating such sub-division, the Municipality shall, unless they see any objection to the same, cause each sub-division to be entered inthe assessment list, as if it were a separate property.

14 All bills under section 90 of the Town Municipal Act of 1933 shall be prepared from the assessment list and from information obtained by process in accordance with bye-laws and shall be issued under the signature of the Chief Officer.

15. The Chief Officer is hereby appointed to dispose of objections to municipal bills under section 91 (1) Below each petition of objection, he shall record his decision with reasons in writing and submit the same without delay to the President for his approval or other orders.

16. For every notice of demand issued under sub section (7) of section 90 of the Act, fees shall be levied at the following rates.-

A fee of one anna if the amount due is less than Rs.5/-.

A fee of two annas if the amount due is not less than Rs.5/- but less than Rs.10/-

A fee of 4 annas if the amount due is not less than Rs.10/- but less than Rs.50/-.

A fee of 8 annas if the amount due is not less than Rs.50/- but less than Rs.100/-.

A fee of 8 annas if the amount due is Rs.100/- and over.

17. For every distraint made under sub section 5 of section 91 of the Act, fees shall be levied at the following rates:-

A fee of 4 annas if the amount distrained for is less than Rs.5/-
A fee of 8 annas if the amount distrained for is not less than Rs.5/- but less than Rs.10/-.

P.T.O.

A fee of 8 annas if the amount distrained for is not less than Rs.10/- but less than Rs.25/-.

A fee of Re 1/- if the amount distrained for is not less than Rs.25/- but less than Rs.50/-.

A fee of Rs.2/- if the amount distrained for is not less than Rs.50/-, but less than Rs.75/-.

A fee of Rs.3/- if the amount distrained for is not less than Rs.75/-, but less than Rs.100/-.

A fee of Rs.5/- if the amount distrained for is Rs.100/- and over

Where persons are kept in charge of property distrained, an additional fee of 4 annas per person for each day shall be levied.

18. Rates as per accompanying statement shall be charged for maintaining live stock distrained under sub section 5 of section 91 of the Act, namely -

Sl. No.	Description of live stock.	Cost for the supply of fodder for each head of live stock per day or fraction of a day. (including watering also)
1	Elephant	Rs.3- 0- 0
2.	Camel	1/ 0 0
3.	Buffallo	0 4 0
4	-do- calf	0 2 0
5.	Bullock or cow	0 4 0
6	heifer or calf	0, 1 0
7.	Sheep or goat	0 1 0
8.	Pig	0 1 0
9	horse	0 4 0
10.	Foal	0 2 0
11.	Donkey, Ass (either young or grown)	0 2 0
12.	Pig	0 1 0
13.	Birds of all kinds	0 1 0

Provided that no rate shall be charged where the owner of any such live stock pays the full amount of the Municipal dues and receives back such live-stock within three hours from the time of their seizure

19. Subject to the sanction of the Municipal Council arrears of taxes may be written off as irrecoverable if, after they have been outstanding for at least a year, in the case of sums less than Rs.5/- and three years in other cases, the President is satisfied that proceedings for recovery have been pushed on with due promptness and deligence and that the sum due cannot be recovered within any reasonabl time or at any reasonable cost or by any legal process.

20. The Chief Officer may remit the whole or any part of any fee

fee chargeable for distress -

(a) if the property distrained is found to be devoted to religious or charitable purposes.

(b) if the person from whom any such fee is leviable is too poor to pay

(c) if a warrant has been issued against a wrong person.

(d) if a bill presented is found to have been presented by mistake.

(e) if the defaulter satisfied the Chief Officer that his fault was due to some accident or mistake.

SCHEDULE A

I. Tax on houses and buildings - At Re.0-8-0 per Rs.100 or fraction thereof of the market value up to Rs.2,000 and Re.04-0 for every Rs. 100 or fraction thereof in excess of Rs.2,000.

II. Tax on land including vacant sites at eight annas for every 100 square yards or fraction thereof.

III Tax on vehicles kept for use within municipal limits.- At the following rates:-

1	Double bullock cart	Rs.	2	0	0
2	Single bullock cart		1	0	0
3	Springed or wheeled vehicles drawn by one or more horses		2	0	0
4	Bicycle or Tricycle		1	0	0
5	Any other springed vehicle		4	0	0

IV. Octroi.- On the following articles and at following rates:-

1.	Cocoanuts, fresh, per 100	Rs.	0	8	4
2.	Cocoanuts, dry, maund.		0	8	0
3.	Betel-leaves 100		0	0	1
4.	Jaggery, per maund		0	1	0
5.	Kerosine oil, per tin.		0	2	0
6.	Tobacco, local maund		1	0	0
7	Piece goods ad valorem for Rs.100 (3 pies per rupee)		1	9	0

V. Shop Tax as per rates below:-

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Manai.	20	15	10	7	...	.	. .	...
2. Other shops	15	10	8	6	4	2	1	½
3. Piece goods shop	15	12	10	8	6	4	. .	...
4. Mills Oil	8	4	..	..	. .	..	.	..
5. Other mills	10	8	6	4	...	. .	...	...

per year.

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Secretary to Government,
Law Department